

**CERTIFICATE OF SERVICE**

I, William H. Sudell, Jr., certify that service of the foregoing **Withdrawal Of Limited Objection Of Pepper Hamilton LLP To The Motion Of Chapter 7 Trustee Charles A. Stanziale To Approve A Settlement Agreement With McGladrey & Pullen, LLP, Freed Maxick & Battaglia CPA's PC, Freed Maxick Sachs & Murphy, P.C. And Michael Aquino** was caused to be made on September 24, 2007, in the manner indicated, upon the individuals identified on the attached service list.

Date: September 24, 2007  
Wilmington, Delaware

/s/ William H. Sudell, Jr.  
William H. Sudell, Jr. (No. 0463)